FOR BHF USE

LL1

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

2012
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT (COST REPORT)
FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2012)

I. IDPH License ID Number: 0050658

Facility Name: Charleston Rehabilitation & Health Care Center

Address: 716 Eighteenth Street (Number) Charleston (City) 61920 (Zip Code)

County: Coles

Telephone Number: (217) 345-7054 **Fax #** (217) 348-1264

HFS ID Number:

Date of Initial License for Current Owners: 11/28/2006

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Mike Kocher **Telephone Number:** (309)689-5850
Email Address:

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 1/1/2012 to 12/31/2012 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed)
(Date)
(Type or Print Name) Mark B. Petersen
(Title) Chief Executive Officer

Paid Preparer
(Signed)
(Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001
Phone # (217) 782-1630

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	93	Skilled (SNF)	93	33,945	1
2		Skilled Pediatric (SNF/PED)			2
3	46	Intermediate (ICF)	46	16,790	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	139	TOTALS	139	50,735	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			2,974	2,974	8
9	SNF/PED					9
10	ICF	14,120	4,892	1,305	20,317	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,120	4,892	4,279	23,291	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 45.91%

D. How many bed-hold days during this year were paid by the Department?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 11/28/2006

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 11/28/2006 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 93 and days of care provided 2,974

Medicare Intermediary National Government Services

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/12 Fiscal Year: 12/31/12

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Charleston Rehabilitation & Health Care Ce # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	132,401	13,311		145,712		145,712	4,240	149,952			1
2	Food Purchase		146,183		146,183		146,183	(9,745)	136,438			2
3	Housekeeping	72,965	17,396		90,361		90,361	33	90,394			3
4	Laundry	44,257	11,067		55,324		55,324	6	55,330			4
5	Heat and Other Utilities			115,195	115,195		115,195	335	115,530			5
6	Maintenance	27,166	5,537	19,105	51,808		51,808	2,624	54,432			6
7	Other (specify):* Home Off. Ben. All.							565	565			7
8	**TOTAL General Services**	276,789	193,494	134,300	604,583		604,583	(1,942)	602,641			8
	B. Health Care and Programs											
9	Medical Director			10,200	10,200		10,200		10,200			9
10	Nursing and Medical Records	1,003,105	95,320	8,148	1,106,573		1,106,573	41	1,106,614			10
10a	Therapy			459,155	459,155		459,155		459,155			10a
11	Activities	51,340	104	(6,539)	44,905		44,905	(4,489)	40,416			11
12	Social Services	15,060	20		15,080		15,080		15,080			12
13	CNA Training											13
14	Program Transportation											14
15	Other (specify):* Home Off. Ben. All.											15
16	**TOTAL Health Care and Programs**	1,069,505	95,444	470,964	1,635,913		1,635,913	(4,448)	1,631,465			16
	C. General Administration											
17	Administrative			426,200	426,200		426,200	(357,778)	68,422			17
18	Directors Fees											18
19	Professional Services			5,693	5,693		5,693	26,873	32,566			19
20	Dues, Fees, Subscriptions & Promotions			4,083	4,083		4,083	(238)	3,845			20
21	Clerical & General Office Expenses	29,675	3,373	11,976	45,024		45,024	49,048	94,072			21
22	Employee Benefits & Payroll Taxes			197,362	197,362		197,362	772	198,134			22
23	Inservice Training & Education							80	80			23
24	Travel and Seminar							8	8			24
25	Other Admin. Staff Transportation			8,372	8,372		8,372	8,118	16,490			25
26	Insurance-Prop.Liab.Malpractice			43,602	43,602		43,602	906	44,508			26
27	Other (specify):* Home Off. Ben. All.							11,323	11,323			27
28	**TOTAL General Administration**	29,675	3,373	697,288	730,336		730,336	(260,888)	469,448			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,375,969	292,311	1,302,552	2,970,832		2,970,832	(267,278)	2,703,554			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Charleston Rehabilitation & Health Care Center #0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR BHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			141,729	141,729		141,729	(21,579)	120,150			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			173,674	173,674		173,674	39,194	212,868			32
33	Real Estate Taxes			42,310	42,310		42,310	600	42,910			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			9,203	9,203		9,203	735	9,938			35
36	Other (specify):*											36
37	**TOTAL Ownership**			366,916	366,916		366,916	18,950	385,866			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		145,521		145,521		145,521		145,521			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			283,068	283,068		283,068		283,068			42
43	Other (specify):* Non-allowable Costs	8,213	252	97,429	105,894		105,894	(105,894)				43
44	**TOTAL Special Cost Centers**	8,213	145,773	380,497	534,483		534,483	(105,894)	428,589			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,384,182	438,084	2,049,965	3,872,231		3,872,231	(354,222)	3,518,009			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 BHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(9,888)	2		4
5	Telephone, TV & Radio in Resident Rooms	(17,208)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	(25,840)	30		9
10	Interest and Other Investment Income	(2,030)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(611)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(20,186)	43		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(47,485)	43		24
25	Fund Raising, Advertising and Promotional	(10,082)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Page 5A	(16,341)	Various		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (149,671)		$	30

BHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(204,551)	Various	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (204,551)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (354,222)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44						44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Charleston Rehabilitation & Health Care Center

ID# 0050658

Report Period Beginning: 1/1/2012

Ending: 12/31/2012

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Labs-Part A	$ (5,298)	43	1
2	X-Rays-Part A	(5,092)	43	2
3	Offset Miscellaneous Office Supplies Revenue	(795)	21	3
4	Offset Transportation Revenue	(4,489)	11	4
5	Disallow Chamber of Commerce Dues	(735)	20	5
6	Disallowed Special Events	68	43	6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32

33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(16,341)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Charleston Rehabilitation & Health Care Center **#** 0050658 **Report Period Beginning:** 1/1/2012 **Ending:** 12/31/2012

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	4,240	0	0	0	0	0	0	0	0	0	4,240	1
2	Food Purchase	(9,888)	143	0	0	0	0	0	0	0	0	0	(9,745)	2
3	Housekeeping	0	33	0	0	0	0	0	0	0	0	0	33	3
4	Laundry	0	6	0	0	0	0	0	0	0	0	0	6	4
5	Heat and Other Utilities	0	335	0	0	0	0	0	0	0	0	0	335	5
6	Maintenance	0	2,352	0	272	0	0	0	0	0	0	0	2,624	6
7	Other (specify):*	0	565	0	0	0	0	0	0	0	0	0	565	7
8	**TOTAL General Services**	(9,888)	7,674	0	272	0	0	0	0	0	0	0	(1,942)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	41	0	0	0	0	0	0	0	0	0	41	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	(4,489)	0	0	0	0	0	0	0	0	0	0	(4,489)	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	(4,489)	41	0	0	0	0	0	0	0	0	0	(4,448)	16
	C. General Administration													
17	Administrative	0	(357,778)	0	0	0	0	0	0	0	0	0	(357,778)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	22,904	0	0	0	0	0	0	0	0	0	22,904	19
20	Fees, Subscriptions & Promotions	(735)	0	326	3,969	0	0	0	0	0	0	0	3,560	20
21	Clerical & General Office Expenses	(795)	0	47,997	171	0	0	0	0	0	0	0	47,373	21
22	Employee Benefits & Payroll Taxes	0	0	0	1,846	0	0	0	0	0	0	0	1,846	22
23	Inservice Training & Education	0	0	80	772	0	0	0	0	0	0	0	852	23
24	Travel and Seminar	0	0	8	0	0	0	0	0	0	0	0	8	24
25	Other Admin. Staff Transportation	0	0	5,500	2,618	0	0	0	0	0	0	0	8,118	25
26	Insurance-Prop.Liab.Malpractice	0	0	906	0	0	0	0	0	0	0	0	906	26
27	Other (specify):*	0	0	11,323	0	0	0	0	0	0	0	0	11,323	27
28	**TOTAL General Administration**	(1,530)	(334,874)	66,140	9,376	0	0	0	0	0	0	0	(260,888)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(15,907)	(327,159)	66,140	9,648	0	0	0	0	0	0	0	(267,278)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 **Report Period Beginning:** 1/1/2012 **Ending:** 12/31/2012

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense D. Ownership	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
30	Depreciation	(25,840)	0	4,074	187	0	0	0	0	0	0	0	(21,579)	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(2,030)	0	8,100	33,124	0	0	0	0	0	0	0	39,194	32
33	Real Estate Taxes	0	0	600	0	0	0	0	0	0	0	0	600	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	597	138	0	0	0	0	0	0	0	735	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(27,870)	0	13,371	33,449	0	0	0	0	0	0	0	18,950	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(105,894)	0	0	0	0	0	0	0	0	0	0	(105,894)	43
44	**TOTAL Special Cost Centers**	(105,894)	0	0	0	0	0	0	0	0	0	0	(105,894)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(149,671)	(327,159)	79,511	43,097	0	0	0	0	0	0	0	(354,222)	45

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Use Page 6-Supplemental as necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Mark B. Petersen	100	See PG6 - Supp		See PG6 - Supp		

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	1	Dietary	$	Petersen Health Care, Inc.	100.00%	$ 4,240	$ 4,240	1
2	V	2	Food		Petersen Health Care, Inc.	100.00%	143	143	2
3	V	3	Housekeeping		Petersen Health Care, Inc.	100.00%	33	33	3
4	V	4	Laundry		Petersen Health Care, Inc.	100.00%	6	6	4
5	V	5	Utilities		Petersen Health Care, Inc.	100.00%	335	335	5
6	V	6	Maintenance		Petersen Health Care, Inc.	100.00%	2,352	2,352	6
7	V	7	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	565	565	7
8	V	10	Nursing and Medical Records		Petersen Health Care, Inc.	100.00%	41	41	8
9	V	10A	Therapy		Petersen Health Care, Inc.	100.00%	0		9
10	V	15	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	0		10
11	V	17	Administrative	426,200	Petersen Health Care, Inc.	100.00%	68,422	(357,778)	11
12	V	19	Professional Services		Petersen Health Care, Inc.	100.00%	22,904	22,904	12
13	V								13
14	Total			$ 426,200			$ 99,041	$ * (327,159)	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	20	Dues, Fees, Subs & Promotions	$	Petersen Health Care, Inc.	100.00%	$ 326	$ 326	15
16	V	21	Clerical and General Office		Petersen Health Care, Inc.	100.00%	47,997	47,997	16
17	V	23	Inservice Training & Education		Petersen Health Care, Inc.	100.00%	80	80	17
18	V	24	Travel and Seminar		Petersen Health Care, Inc.	100.00%	8	8	18
19	V	25	Other Admin. Staff Transport.		Petersen Health Care, Inc.	100.00%	5,500	5,500	19
20	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Care, Inc.	100.00%	906	906	20
21	V	27	Mgmt. Allocation of Benefits		Petersen Health Care, Inc.	100.00%	11,323	11,323	21
22	V	30	Depreciation		Petersen Health Care, Inc.	100.00%	4,074	4,074	22
23	V	32	Interest		Petersen Health Care, Inc.	100.00%	8,100	8,100	23
24	V	33	Real Estate Taxes		Petersen Health Care, Inc.	100.00%	600	600	24
25	V	34	Rent-Facility and Grounds		Petersen Health Care, Inc.	100.00%	0		25
26	V	35	Rent-Equipment & Vehicles		Petersen Health Care, Inc.	100.00%	597	597	26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 79,511	$ * 79,511	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Petersen Health Network, LLC	100.00%	$ 0	$	15
16	V	2	Food		Petersen Health Network, LLC	100.00%	0		16
17	V	3	Housekeeping		Petersen Health Network, LLC	100.00%	0		17
18	V	4	Laundry		Petersen Health Network, LLC	100.00%	0		18
19	V	5	Utilities		Petersen Health Network, LLC	100.00%	0		19
20	V	6	Maintenance		Petersen Health Network, LLC	100.00%	272	272	20
21	V	7	Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		21
22	V	10	Nursing and Medical Records		Petersen Health Network, LLC	100.00%	0		22
23	V	12	Social Services		Petersen Health Network, LLC	100.00%	0		23
24	V	17	Administrative		Petersen Health Network, LLC	100.00%	0		24
25	V	19	Professional Services		Petersen Health Network, LLC	100.00%	0		25
26	V	20	Dues, Fees, Subs & Promotions		Petersen Health Network, LLC	100.00%	3,969	3,969	26
27	V	21	Clerical and General Office		Petersen Health Network, LLC	100.00%	171	171	27
28	V	22	Employee Benefits & Payroll		Petersen Health Network, LLC	100.00%	1,846	1,846	28
29	V	23	Inservice Training & Education		Petersen Health Network, LLC	100.00%	772	772	29
30	V	24	Travel and Seminar		Petersen Health Network, LLC	100.00%	0		30
31	V	25	Other Admin. Staff Transport.		Petersen Health Network, LLC	100.00%	2,618	2,618	31
32	V	26	Insurance-Prop./Liab./Malprac.		Petersen Health Network, LLC	100.00%	0		32
33	V	27	Mgmt. Allocation of Benefits		Petersen Health Network, LLC	100.00%	0		33
34	V	30	Depreciation		Petersen Health Network, LLC	100.00%	187	187	34
35	V	32	Interest		Petersen Health Network, LLC	100.00%	33,124	33,124	35
36	V	33	Real Estate Taxes		Petersen Health Network, LLC	100.00%	0		36
37	V	34	Rent-Facility and Grounds		Petersen Health Network, LLC	100.00%	0		37
38	V	35	Rent-Equipment & Vehicles		Petersen Health Network, LLC	100.00%	138	138	38
39	Total			$			$ 43,097	$ * 43,097	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Aledo Health Care Center	Aledo	Petersen Companies, L	Peoria	Mgmt/Bookkeeping	1
2			Arcola Health Care Center	Arcola	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	2
3			Aspen Rehab & Health Care	Silvis	Petersen Health Care,	Peoria	Mgmt/Bookkeeping	3
4			Batavia Rehab & Health Care Center	Batavia	Petersen Health Enter	Peoria	Mgmt/Bookkeeping	4
5			Bement Health Care Center	Bement	Petersen Health Opera	Peoria	Mgmt/Bookkeeping	5
6			Benton Rehab & Health Care Center	Benton	Petersen Health Syster	Peoria	Mgmt/Bookkeeping	6
7			Bloomington Rehab & Health Care Center	Bloomington	Petersen Hotels LLC	Peoria	Hospitality	7
8			Casey Health Care Center	Casey	Petersen Restaurants,	Peoria	Restaurant	8
9			Charleston Rehab & Health Care Center	Charleston	Petersen Health Care I	Peoria	Mgmt/Bookkeeping	9
10			Cisne Rehab & Health Care Center	Cisne	Petersen Health Care \	Peoria	Mgmt/Bookkeeping	10
11			Countryview Care Center of Macomb	Macomb	Petersen Health Care \	Peoria	Mgmt/Bookkeeping	11
12			Countryview Terrace	Louisville	Petersen Health Care \	Sullivan	Lessor	12
13			Cumberland Rehab & Health Care Center	Greenup	Petersen Health Care \	Peoria	Mgmt/Bookkeeping	13
14			Decatur Rehab & Health Care Center	Decatur	Petersen Health Care)	Peoria	Lessor	14
15			Eastside Health & Rehabilitation Center	Pittsfield	Petersen Osage Beach,	Osage Beach. MO	Lessor	15
16			Eastview Terrace	Sullivan	Petersen West Frankfo	West Frankfort	Lessor	16
17			El Paso Health Care Center	El Paso	Midwest Health Care,	Peoria	Mgmt/Bookkeeping	17
18			Enfield Rehab & Health Care Center	Enfield	Poplar Bluff Health Ca	Poplar Bluff, MO	Lessor	18
19			Farmer City Rehab & Health Care Center	Farmer City	Petersen Roseville, LL	Roseville	Lessor	19
20			Flanagan Rehab & Health Care Center	Flanagan				20
21			Flora Gardens Care Center	Flora				21
22			Flora Health Care Center	Flora				22
23			Fondulac Rehab & Health Care Center	East Peoria				23
24			Havana Health Care Center	Havana				24
25			Illini Heritage Rehab & Health Care	Champaign				25
26			Jonesboro Rehab & Health Care Center	Jonesboro				26
27			Kewanee Care Home	Kewanee				27
28			LaHarpe Davier Health Care Center	LaHarpe				28
29			Lebanon Care Center	Lebanon				29
30			Marigold Rehab & Health Care Center	Galesburg				30

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Mason Point	Sullivan				1
2			McLeansboro Rehab & Health Care Center	McLeansboro				2
3			Mt. Vernon Health Care Center	Mt. Vernon				3
4			Newman Rehab & Health Care Center	Newman				4
5			Nokomis Rehab & Health Care Center	Nokomis				5
6			North Aurora Care Center	North Aurora				6
7			Orchard View Rehab & Health Care Center	Princeton				7
8			Palm Terrace of Mattoon	Mattoon				8
9			Piper City Rehab & Living Center	Piper City				9
10			Pleasant View Rehab & Health Care Center	Morrison				10
11			Polo Rehabilitation & Health Care Center	Polo				11
12			Prairie City Rehab & Health Care Center	Prairie City				12
13			Robings Manor Nursing Home	Brighton				13
14			Rochelle Gardens	Rochelle				14
15			Rochelle Rehab & Health Care Center	Rochelle				15
16			Rock Falls Rehab & Health Care Center	Rock Falls				16
17			Arrow Wood Independent Living	Rock Falls				17
18			Roseville Rehab and Health Care Center	Roseville				18
19			Rosiclare Rehab & Health Care Center	Rosiclare				19
20			Royal Oaks Care Center	Kewanee				20
21			Sandwich Rehab & Health Care Center	Sandwich				21
22			Iron Wood Independent Living	Sandwich				22
23			Shawnee Rose Care Center	Harrisburg				23
24			Shelbyville Rehab & Health Care Center	Shelbyville				24
25			South Elgin Rehab & Health Care Center	South Elgin				25
26			Sugar Creek Care Center	Watseka				26
27			Sullivan Health Care Center	Sullivan				27
28			Sunset Manor Nursing Home	Canton				28
29			Swansea Rehab & Health Care	Swansea				29
30			Timbercreek Rehab & Health Center	Pekin				30

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Toulon Health Care Center	Toulon				1
2			Tuscola Health Care Center	Tuscola				2
3			Twin Lakes Rehab & Health Care Center	Paris				3
4			Vandalia Rehab & Health Care Center	Vandalia				4
5			Watseka Health Care Center	Watseka				5
6			Westside Rehab & Care Center	West Frankfort				6
7			Whispering Oaks	Rosiclare				7
8			White Oak Rehab & Health Care Center	Mt. Vernon				8
9			Willow Rose Rehab & Health Care Center	Jerseyville				9
10			Sheldon Health Care Center	Sheldon				10
11			Tuscola Health Care Center	Tuscola				11
12			Effingham Health Care Center	Effingham				12
13			Collinsville Health Care Center	Collinsville				13
14			Ozark Rehab & Health Care Center	Osage Beach, MO				14
15			South Shore Health Care, LLC	Gary, IN				15
16			Cedargate Skilled Nursing Facility	Poplar Bluff, MO				16
17			Tarkio Rehab & Health Care Center	Tarkio, MO				17
18			Shangri-la Rehab & Living Center	Blue Springs, MO				18
19			Prairie Rose Care Center	Pana				19
20			Illini Heritage Rehab & Health Center	Champaign				20
21			Courtyard Estates of Kewanee	Kewanee				21
22			Courtyard Estates of Bradford	Bradford				22
23			Courtyard Estates of Galva	Galva				23
24			Courtyard Estates of Walcott	Walcott				24
25			Courtyard Village of Kewanee	Kewanee				25
26			Lakewood Village	Charleston				26
27			Courtyard Estates of Monmouth	Monmouth				27
28			Riverview Estates	Havana				28
29			Simple Blessings	Casey				29
30			Courtyard Estates of Bushnell	Bushnell				30

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES

A. (Continued) Enter below the names of ALL owners and related organizations (parties) as defined in the instructions.

	1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES			
	Name	Ownership %	Name	City	Name	City	Type of Business	
1			Courtyard Estates of Canton	Canton				1
2			Legacy Estates of Monmouth	Monmouth				2
3			Courtyard Estates of Sullivan	Sullivan				3
4			Courtyard Estates of Peoria	Peoria				4
5								5
6								6
7								7
8								8
9								9
10								10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30								30

Facility Name & ID Number Charleston Rehabilitation & Health Care C(# 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1											1
2											2
3											3
4	N/A										4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 2/31/2012

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Petersen Health Care, Inc.
Street Address: 830 W. Trailcreek Drive
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 691-8113
Fax Number: (309) 691-8622

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	1,569,393	74	$ 285,707	$ 284,214	23,292	$ 4,240	1
2	2	Food	Resident Days	1,569,393	74	9,632	0	23,292	143	2
3	3	Housekeeping	Resident Days	1,569,393	74	2,201	0	23,292	33	3
4	4	Laundry	Resident Days	1,569,393	74	397	0	23,292	6	4
5	5	Utilities	Resident Days	1,569,393	74	22,546	0	23,292	335	5
6	6	Maintenance	Resident Days	1,569,393	74	158,485	73,431	23,292	2,352	6
7	7	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	38,057	0	23,292	565	7
8	10	Nursing and Medical Records	Resident Days	1,569,393	74	2,750	0	23,292	41	8
9	10A	Therapy	Resident Days	1,569,393	74	0	0	23,292	0	9
10	15	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	0	0	23,292	0	10
11	17	Administrative	Resident Days	1,569,393	74	4,353,655	4,353,655	23,292	68,422	11
12	19	Professional Services	Resident Days	1,569,393	74	1,543,275	0	23,292	22,904	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	1,569,393	74	21,988	0	23,292	326	13
14	21	Clerical and General Office	Resident Days	1,569,393	74	3,233,970	2,816,787	23,292	47,997	14
15	23	Inservice Training & Education	Resident Days	1,569,393	74	5,397	0	23,292	80	15
16	24	Travel and Seminar	Resident Days	1,569,393	74	535	0	23,292	8	16
17	25	Other Admin. Staff Transport.	Resident Days	1,569,393	74	370,568	0	23,292	5,500	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	1,569,393	74	61,077	0	23,292	906	18
19	27	Mgmt. Allocation of Benefits	Resident Days	1,569,393	74	762,912	0	23,292	11,323	19
20	30	Depreciation	Resident Days	1,569,393	74	274,514	0	23,292	4,074	20
21	32	Interest	Resident Days	1,569,393	74	545,764	0	23,292	8,100	21
22	33	Real Estate Taxes	Resident Days	1,569,393	74	40,424	0	23,292	600	22
23	34	Rent-Facility and Grounds	Resident Days	1,569,393	74	0	0	23,292	0	23
24	35	Rent-Equipment & Vehicles	Resident Days	1,569,393	74	40,223	0	23,292	597	24
25	TOTALS					$ 11,774,077	$ 7,528,087		$ 178,552	25

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 2/31/2012

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Petersen Health Network, LLC
Street Address: 830 W. Trailcreek Drive
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 691-8113
Fax Number: (309) 691-8622

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Resident Days	207,636	12	$	$	23,292	$	1
2	2	Food	Resident Days	207,636	12			23,292		2
3	3	Housekeeping	Resident Days	207,636	12			23,292		3
4	4	Laundry	Resident Days	207,636	12			23,292		4
5	5	Utilities	Resident Days	207,636	12			23,292		5
6	6	Maintenance	Resident Days	207,636	12	2,422		23,292	272	6
7	7	Mgmt. Allocation of Benefits	Resident Days	207,636	12			23,292		7
8	10	Nursing and Medical Records	Resident Days	207,636	12			23,292		8
9	10A	Therapy	Resident Days	207,636	12			23,292		9
10	15	Mgmt. Allocation of Benefits	Resident Days	207,636	12			23,292		10
11	17	Administrative	Resident Days	207,636	12			23,292		11
12	19	Professional Services	Resident Days	207,636	12	35,385		23,292	3,969	12
13	20	Dues, Fees, Subs & Promotions	Resident Days	207,636	12	1,525		23,292	171	13
14	21	Clerical and General Office	Resident Days	207,636	12	16,458		23,292	1,846	14
15	22	Employee Benefits & Payroll	Resident Days	207,636	12	6,885		23,292	772	15
16	24	Travel and Seminar	Resident Days	207,636	12			23,292		16
17	25	Other Admin. Staff Transport.	Resident Days	207,636	12	23,340		23,292	2,618	17
18	26	Insurance-Prop./Liab./Malprac.	Resident Days	207,636	12			23,292		18
19	27	Mgmt. Allocation of Benefits	Resident Days	207,636	12			23,292		19
20	30	Depreciation	Resident Days	207,636	12	1,668		23,292	187	20
21	32	Interest	Resident Days	207,636	12	295,279		23,292	33,124	21
22	33	Real Estate Taxes	Resident Days	207,636	12			23,292		22
23	34	Rent-Facility and Grounds	Resident Days	207,636	12			23,292		23
24	35	Rent-Equipment & Vehicles	Resident Days	207,636	12	1,227		23,292	138	24
25	TOTALS					$ 384,189	$		$ 43,097	25

Facility Name & ID Number Charleston Rehabilitation & Health Care Ce # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	The Private Bank		X	Mortgage	Varies	11/1/2009	2,478,087	$ 2,345,117	10/31/2014	Varies	$ 173,674	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						$ 2,478,087	$ 2,345,117			$ 173,674	9
	B. Non-Facility Related*											
10												10
11								Interest Income Offset			(2,030)	11
12								Home Office Allocation-PHC			8,100	12
13								Home Office Allocation-PHN			33,124	13
14	TOTAL Non-Facility Related						$	$			$ 39,194	14
15	TOTALS (line 9+line14)						$ 2,478,087	$ 2,345,117			$ 212,868	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2011 report.	**Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.**	$ 43,020	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2011	$ 42,034	2
3. Under or (over) accrual (line 2 minus line 1).		$ (986)	3
4. Real Estate Tax accrual used for 2012 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 43,296	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **Home Office Allocation** 600 **TOTAL REFUND** $ **For** **Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 42,910	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2007	40,584	8
	2008	41,063	9
	2009	41,163	10
	2010	41,728	11
	2011	42,034	12

Accrual based on prior year tax bill.

	FOR BHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2011	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

2011 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Charleston Rehabilitation & Health Care Center COUNTY Coles

FACILITY IDPH LICENSE NUMBER 0050658

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

TELEPHONE (309)691-8113 FAX #: (309) 691-8622

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2011 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2011.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	02-2-13403-000	Long-Term Care Facility	$ 42,033.72	$ 42,033.72
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 42,033.72	$ 42,033.72

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES X _____ NO

If YES, attach an explanation and a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2011 tax bills which were listed in Section A to this statement. Be sure to use the 2011 tax bill which is normally paid during 2012.

PLEASE NOTE: ***Payment information from the Internet*** or otherwise is ***not considered acceptable tax bill documentation*** . Facilities located in Cook County are required to provide copies of their original **second installment** tax bill.

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 35,515 B. General Construction Type: Exterior Brick Frame Concrete Block Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred:
2. Number of Years Over Which it is Being Amortized:
3. Current Period Amortization:
4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility	146,070	2006	$ 75,000	1
2					2
3	TOTALS	146,070		$ 75,000	3

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR BHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	139		2006	1970	$ 2,029,000	$	30	$ 67,633	$ 67,633	$ 439,615	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Original Land Improvements			2006	20,000		15	1,333	1,333	8,664	9
10	Landscaping			2006	9,952		15	663	663	4,310	10
11	Sewer Pipe			2006	4,602		15	307	307	1,995	11
12	Carpeting-Lobby			2007	9,825		10	983	983	5,406	12
13	Blinds/Window Treatments			2007	1,807		10	181	181	995	13
14	Fire Alarm			2007	1,384		15	92	92	506	14
15	Fencing			2008	10,765		39	276	276	1,242	15
16	Sprinkler System Repair			2009	6,800		7	972	972	3,402	16
17	Concrete Work			2010	5,438		15	362	362	905	17
18	Sprinkler System Replacement			2010	134,590		20	6,730	6,730	16,825	18
19	Roof Replacement on 200 Wing			2011	25,700		25	1,028	1,028	1,542	19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28	Land Improvements Booked					2,666			(2,666)		28
29	Building Booked					81,160			(81,160)		29
30	Building Improvement Booked					10,906			(10,906)		30
31											31
32											32
33	2012-Home Office Allocation-Building Improvements				10,893			261	261		33
34	2012-Home Office Allocation-Land Improvements				1,017			65	65		34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XI. OWNERSHIP COSTS (continued)

B. Building and Improvement Costs-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,271,773	$ 94,732		$ 80,886	$ (13,846)	$ 485,407	70

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XI. OWNERSHIP COSTS (continued)

C. Equipment Costs-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 322,046	$ 43,969	$ 32,205	$ (11,764)	10 yrs.	$ 201,481	71
72	Current Year Purchases	3,723	89	186	97	10 yrs.	186	72
73	Fully Depreciated Assets							73
74	Home Office Allocation			3,935	3,935			74
75	TOTALS	$ 325,769	$ 44,058	$ 36,326	$ (7,732)		$ 201,667	75

D. Vehicle Costs. (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	2007 Ford E150 Van	2007	$ 29,385	$ 2,939	$ 2,938	$ (1)	5	$ 29,385	76
77										77
78										78
79										79
80	TOTALS			$ 29,385	$ 2,939	$ 2,938	$ (1)		$ 29,385	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,701,927	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 141,729	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 120,150	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ (21,579)	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 716,459	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93	N/A		93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2013	$
13.	/2014	$
14.	/2015	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 9,938 Description: See Attached Schedule 14A
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	N/A		$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Charleston Rehabilitation & Health Care Center
0050658
Period Beginning **1/1/2012**
Period End **12/31/2012**

Schedule 14A

XII. Rental Costs

B. Equipment

16. Description of rental amount for movable equipment

Medical Equipment	$	3,622
Dishwasher		85
Laundry Equipment		-
Copier		5,496
Home Office Allocation		735
		9,938

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(3)	hrs	$	10,264	$ 153,968	$	10,264	$ 153,968	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs		2,759	41,386		2,759	41,386	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10A(3)	hrs		17,334	260,004		17,334	260,004	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39(2)	# of prescrpts				145,521		145,521	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Other (specify): Respiratory Therapy	10A(3)			13	189		13	189	12
13	Other (specify): Veteran's Therapy	10A(3)			240	3,608		240	3,608	13
14	TOTAL			$	30,610	$ 459,155	$ 145,521	30,610	$ 604,676	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2012 (last day of reporting year)

This report must be completed even if f 2,352,066

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 2,923,606	$ 2,923,606	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 143,500)	803,554	803,554	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	43,852	43,852	6
7	Other Prepaid Expenses	10,803	10,803	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Employee Loans	4,815	4,815	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 3,786,630	$ 3,786,630	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	114,991	75,000	13
14	Buildings, at Historical Cost	2,029,000	2,039,893	14
15	Leasehold Improvements, at Historical Cost	189,894	231,880	15
16	Equipment, at Historical Cost	356,130	355,154	16
17	Accumulated Depreciation (book methods)	(862,926)	(716,459)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): A/R Prior Owner	16,094	16,094	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,843,183	$ 2,001,562	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 5,629,813	$ 5,788,192	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 893,883	$ 893,883	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	70,147	70,147	30
31	Accrued Taxes Payable (excluding real estate taxes)	19,328	19,328	31
32	Accrued Real Estate Taxes(Sch.IX-B)	43,296	43,296	32
33	Accrued Interest Payable	14,580	14,580	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Payroll Withholdings	49,775	49,775	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,091,009	$ 1,091,009	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	2,345,117	2,345,117	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,345,117	$ 2,345,117	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,436,126	$ 3,436,126	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 2,193,687	$ 2,352,066	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 5,629,813	$ 5,788,192	48

***(See instructions.)**

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total		
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,879,624	1	
2	Restatements (describe):		2	
3	**Rounding**	1	3	
4			4	
5			5	
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,879,625	6	
	A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	314,062	7	
8	Aquisitions of Pooled Companies		8	
9	Proceeds from Sale of Stock		9	
10	Stock Options Exercised		10	
11	Contributions and Grants		11	
12	Expenditures for Specific Purposes		12	
13	Dividends Paid or Other Distributions to Owners	( )	13	
14	Donated Property, Plant, and Equipment		14	
15	Other (describe)		15	
16	Other (describe)		16	
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 314,062	17	
	B. Transfers (Itemize):			
18			18	
19			19	
20			20	
21			21	
22			22	
23	**TOTAL Transfers (sum of lines 18-22)**	$	23	
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 2,193,687	24	*

*** This must agree with page 17, line 47.**

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	I. Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,485,865	1
2	Discounts and Allowances for all Levels	(381,877)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,103,988	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	823,683	6
7	Oxygen	10,342	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 834,025	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	9,888	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	204,506	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray	12,375	20
21	Other Medical Services	14,197	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 240,966	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	2,030	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 2,030	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Miscellaneous Revenue	795	28
28a	Transportation Revenue	4,489	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 5,284	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,186,293	30

	II. Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	604,583	31
32	Health Care	1,635,913	32
33	General Administration	730,336	33
	B. Capital Expense		
34	Ownership	366,916	34
	C. Ancillary Expense		
35	Special Cost Centers	251,415	35
36	Provider Participation Fee	283,068	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,872,231	40
41	**Income before Income Taxes (line 30 minus line 40)****	314,062	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 314,062	43

	III. Net Inpatient Revenue detailed by Payer Source		
44	Medicaid - Net Inpatient Revenue	$ 1,677,928	44
45	Private Pay - Net Inpatient Revenue	609,750	45
46	Medicare - Net Inpatient Revenue	719,804	46
47	Other-(specify) Veteran's Inpatient Revenue	99,616	47
48	Other-(specify) Charity and Insurance Contractual Allowance	(3,110)	48
49	TOTAL Inpatient Care Revenue (This total must agree to Line 3)	$ 3,103,988	49

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

******Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,671	1,720	$ 51,773	$ 30.10	1
2	Assistant Director of Nursing	1,537	1,537	39,172	25.49	2
3	Registered Nurses	5,077	5,315	122,189	22.99	3
4	Licensed Practical Nurses	12,570	12,968	238,064	18.36	4
5	CNAs & Orderlies	41,701	43,146	456,852	10.59	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,068	2,156	25,386	11.77	9
10	Activity Assistants					10
11	Social Service Workers	1,133	1,133	15,060	13.29	11
12	Dietician					12
13	Food Service Supervisor	1,813	1,813	23,540	12.98	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,021	11,556	108,861	9.42	15
16	Dishwashers					16
17	Maintenance Workers	1,996	1,996	27,166	13.61	17
18	Housekeepers	7,895	8,254	72,965	8.84	18
19	Laundry	4,837	5,021	44,257	8.81	19
20	Administrator	2,080	2,080	68,422	32.90	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager	1,964	2,028	29,675	14.63	23
24	Clerical					24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) See PG20A	7,024	7,317	129,222	17.66	33
34	TOTAL (lines 1 - 33)	104,387	108,040	$ 1,452,604 *	$ 13.45	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	10,200	L9, C3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	4,525	L10, C3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 14,725		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	9	$ 277	L10, C3	50
51	Licensed Practical Nurses	24	611	L10, C3	51
52	Certified Nurse Assistants/Aides	250	6,732	L10, C3	52
53	TOTAL (lines 50 - 52)	283	$ 7,620		53

Charleston Rehabilitation & Health Care Center
0050658
Period Beginning **1/1/2012**
Period End **12/31/2012**

Schedule 20A

XVIII. Staffing and Salary Costs

	# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage
Care Plan Coordinator	4,361	4,586	95,055	20.73
Transportation	2,032	2,100	25,954	12.36
Marketing	631	631	8,213	13.02
TOTAL	7,024	7,317	129,222	

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Sandra Edwards	Administrator	0	$ 5,395
Holley Howard	Administrator	0	24,408
Brenda Reed	Administrator	0	38,619
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 68,422

B. Administrative - Other

Description	Amount
Management Fees-See Page 6, Eliminated on P 3, C 7	$ 426,200
TOTAL (agree to Schedule V, line 17, col. 3)	$ 426,200
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
E-Health Data Solutions	Computer Services	$ 1,606
Mediacom	Computer Services	1,387
Sorling, Northrup, Hanna, Cullen	Legal Services	2,100
Allscripts	Computer Services	600
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $5,000, attach copy of invoices.)		$ 5,693

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 54,122
Unemployment Compensation Insurance	35,432
FICA Taxes	101,232
Employee Health Insurance	5,648
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Relations	609
Employee Retirement	319
Home Office Allocation	772
TOTAL (agree to Schedule V, line 22, col.8)	$ 198,134

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
N/A		
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed)	
Patient Background Checks 95	950
Miscellaneous Licenses & Permits	408
Miscellaneous Dues & Subscriptions	735
Home Office Allocation	497
Less: Public Relations Expense	(735)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 3,845

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
Home Office Allocation	8
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 8

**See instructions.

Charleston Rehabilitation & Health Care Center
0048546
Period Beginning 1/1/2012
Period End 12/31/2012

Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Vendor/Payee	Type	Amount
Total (agree to Schedule V, line 19, column 3)		5,693
Home Office Allocation		
Sorling Northrup	Legal	73
Ginoli & Company	Accountants	2,550
Miscellaneous	Computer Services	60
Nebo Systems	Computer Services	2
Advanced Answers on Demand	Computer Services	3539
Access 2 Go	Computer Services	149
Stratus Networks	Computer Services	147
Kemper Technology	Computer Services	242
CCH	Computer Services	13
Medifax	Computer Services	28
Vision Share/Ability Network	Computer Services	270
Barracuda	Computer Services	10
CIAN	Computer Services	73
Comcast	Computer Services	23
Postini	Computer Services	229
Optimizer Systems	Other Prof Fees	36
Marotta Gund Budd & Dzera	Other Prof Fees	16389
David Budde	Other Prof Fees	14
Courtney Bourban	Other Prof Fees	202
All Scripts	Other Prof Fees	618
Heritage Enterprises	Other Prof Fees	14
Miscellaneous Vendors	Other Prof Fees	110
Duane Morris	Legal	203
Peoria County Recorder	Legal	5
E-Health Data Solutions	Computer Services	54

Ability Network	Computer Services	464
Market Feasibility Advisors	Other Prof Fees	1,356
Total (agree to Schedule V, line 19, column 8)		32,566

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2007	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4	N/A												
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Charleston Rehabilitation & Health Care Center # 0050658 Report Period Beginning: 1/1/2012 Ending: 12/31/2012

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **10 yrs.**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **28,819** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **283,068**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **9,888**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **Yes** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **4,489**
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? **N/A**
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Ginoli & Company**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $5,000, have legal invoices and a summary of services performed been attached to this cost report? **No**
Attach invoices and a summary of services for all architect and appraisal fees.